

FYE 2009 Review - Annual Financial Report

School District: Mayfield Independent
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 Date: 1/12/2010
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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,511,753.58	2,571,631.76	-59,878.18	2,571,146.00	485.76	Difference is reported in audit as transfer in, below.
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,169,810.48	-2,169,810.48	0.00	2,169,810.48	
Revenue (State) - 3XXX (Not 3900)	7,001,815.40	7,009,534.32	-7,718.92	9,179,344.00	-2,169,809.68	
Revenue (Federal) - 4XXX	27,568.57	39,786.83	-12,218.26	39,787.00	-0.17	
Total Revenues	9,541,137.55	11,790,763.39	-2,249,625.84	11,790,277.00	486.39	
Expenditures-Not including Transfers Out or On Behalf	9,270,279.42	9,315,167.41	-44,887.99	11,450,063.00	-2,134,895.59	Difference os \$34,914 is due to transfer out netted out below.
Expenditures-On Behalf	0.00	2,169,810.48	-2,169,810.48	0.00	2,169,810.48	
Total Expenditures	9,270,279.42	11,484,977.89	-2,214,698.47	11,450,063.00	34,914.89	Difference is netted in transfers out below.
Excess (Deficiency) of Revenues Over Expenditures	270,858.13	305,785.50	-34,927.37	340,214.00	-34,428.50	
Other Financing Sources - Not Transfers In	97,713.49	97,713.49	0.00	97,713.00	0.49	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	486.00	-486.00	Difference is recorded in AFR as local revenue above.
Other Financing Uses - Not Transfers Out	93,932.80	93,932.80	0.00	0.00	93,932.80	Difference is function 5100, Debt Service< not reported in audit report.
Other Financing Uses - Transfers Out Only	28,778.00	28,778.00	0.00	63,692.00	-34,914.00	Difference is netted in expenditures above.
Total Other Financing Sources, Uses and Transfers	-24,997.31	-24,997.31	0.00	34,507.00	-59,504.31	
Net Change in Fund Balance	245,860.82	280,788.19	-34,927.37	374,721.00	-93,932.81	Difference is function 5100, Debt Service< not reported in audit report.
Beginning Fund Balance - July 1	684,079.82	684,079.82	0.00	684,080.00	-0.18	
Ending Balance - June 30	929,940.64	964,868.01	-34,927.37	1,058,801.00	-93,932.99	Difference is function 5100, Debt Service< not reported in audit report.
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,169,810.48	-2,169,810.48	0.00	2,169,810.48	On behalf payments are not reported seperately in the audit report.
On-Behalf Expenditures by Fund	0.00	2,169,810.48	-2,169,810.48	0.00	2,169,810.48	On behalf payments are not reported seperately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	54,027.91	54,027.91	0.00	54,028.00	-0.09
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	2,018.00	-2,018.00	0.00	2,018.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	618,539.97	618,467.97	72.00	620,486.00	-2,018.03
Revenue (Federal) – 4XXX	1,565,917.68	1,565,989.68	-72.00	1,565,990.00	-0.32
Total Revenues	2,238,485.56	2,240,503.56	-2,018.00	2,240,504.00	-0.44
Expenditures-Not including Transfers Out and not 0280	2,267,263.56	2,269,281.56	-2,018.00	2,269,282.00	-0.44
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	2,267,263.56	2,269,281.56	-2,018.00	2,269,282.00	-0.44
Excess (Deficiency) of Revenues Over Expenditures	-28,778.00	-28,778.00	0.00	-28,778.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	28,778.00	28,778.00	0.00	28,778.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	28,778.00	28,778.00	0.00	28,778.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	2,018.00	-2,018.00	0.00	2,018.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	133,850.00	133,850.00	0.00	133,850.00	0.00
Total Revenues	133,850.00	133,850.00	0.00	133,850.00	0.00
Expenditures-Not including Transfers Out	133,850.00	86,779.00	47,071.00	67,929.00	18,850.00 Difference nets out in transfers out, below.
Total Expenditures	133,850.00	86,779.00	47,071.00	67,929.00	18,850.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	47,071.00	-47,071.00	65,921.00	-18,850.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	47,071.00	-47,071.00	65,921.00	-18,850.00 Difference nets out in expenditures, above.
Total Other Financing Sources, Uses and Transfers	0.00	-47,071.00	47,071.00	-65,921.00	18,850.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00

Fund 320 (Building) (320)

Revenue (Local) - 1XXX	303,386.00	303,386.00	0.00	303,386.00	0.00
Revenue (State) – 3XXX	650,966.00	650,966.00	0.00	650,966.00	0.00
Total Revenues	954,352.00	954,352.00	0.00	954,352.00	0.00
Expenditures-Not including Transfers Out	714,522.45	714,522.45	0.00	0.00	714,522.45 Difference nets out in transfers out, below.
Total Expenditures	714,522.45	714,522.45	0.00	0.00	714,522.45
Excess (Deficiency) of Revenues Over Expenditures	239,829.55	239,829.55	0.00	954,352.00	-714,522.45
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	239,829.55	239,829.55	0.00	954,352.00	-714,522.45 Difference nets out in expenditures, above.
Total Other Financing Sources, Uses and Transfers	-239,829.55	-239,829.55	0.00	-954,352.00	714,522.45
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	145,201.80	145,201.80	0.00	145,202.00	-0.20
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	145,201.80	145,201.80	0.00	145,202.00	-0.20
Excess (Deficiency) of Revenues Over Expenditures	-145,201.80	-145,201.80	0.00	-145,202.00	0.20
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	145,201.80	286,900.55	-141,698.75	286,901.00	-0.45
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	145,201.80	286,900.55	-141,698.75	286,901.00	-0.45
Net Change in Fund Balance	0.00	141,698.75	-141,698.75	141,699.00	-0.25
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	141,698.75	-141,698.75	141,699.00	-0.25
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00
Fund 400 - Debt Service Fund					
Revenue Local (1XXX)	0.00	0.00	0.00	142.00	-142.00 Debt Service Fund not included in AFR.
Revenue State (3XXX)	0.00	0.00	0.00	24,505.00	-24,505.00
Total Revenues	0.00	0.00	0.00	-24,363.00	24,363.00 Program error - Should be \$24,647.
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	793,155.00	-793,155.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00 Program error - Should be \$793,155.
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-24,363.00	24,363.00 Program error - Should be \$(768,508).
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	768,286.00	-768,286.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	486.00	-486.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	767,800.00	-767,800.00
Net Change in Fund Balance	0.00	0.00	0.00	743,437.00	-743,437.00 Program error - Should be \$(708).
Beginning Fund Balance - July 1	0.00	0.00	0.00	2,880.00	-2,880.00
Ending Balance - June 30	0.00	0.00	0.00	746,317.00	-746,317.00 Program error - Should be \$2,172.

Fund 410 - Debt Service Fund - SFCC

Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
Total Governmental Funds						
Total Revenues - Governmental Funds	12,867,825.11	15,119,468.95	-2,251,643.84	15,094,620.00	24,848.95	Difference in audit column is due to program errors in Fund 400
Total Expenditures - Governmental Funds	12,531,117.23	14,700,762.70	-2,169,645.47	13,932,476.00	768,286.70	Difference in audit column is due to program errors in Fund 400
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	336,707.88	418,706.25	-81,998.37	1,162,144.00	-743,437.75	Difference in audit column is due to program errors in Fund 400
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-90,847.06	3,780.69	-94,627.75	97,713.00	-93,932.31	
Net Change in Fund Balance - Governmental Funds	245,860.82	422,486.94	-176,626.12	1,259,857.00	-837,370.06	Difference in audit column is due to program errors in Fund 400
Beginning Fund Balance - July 1 - Governmental Funds	684,079.82	684,079.82	0.00	686,960.00	-2,880.18	Difference is due to escrowing fund balances at 06/30/2008
Ending Fund Balance - June 30 - Governmental Funds	929,940.64	1,106,566.76	-176,626.12	1,946,817.00	-840,250.24	

Food Service - Funds 51 and 81 (510) (810)

Operating Revenue - Not Interest Income (Local) - 1XXX	112,089.74	112,037.33	52.41	112,037.00	0.33	
Total Operating Revenues	112,089.74	112,037.33	52.41	112,037.00	0.33	
Expenditures-Not including Transfers Out or On-behalf	792,301.63	828,584.08	-36,282.45	881,648.00	-53,063.92	The difference of \$3,117 is to be determined.
Expenditures-On Behalf	0.00	56,181.86	-56,181.86	0.00	56,181.86	
Expenditures - Depreciation Only (Fund 81)	56.53	30,724.88	-30,668.35	30,725.00	-0.12	
Total Operating Expenses	792,358.16	915,490.82	-123,132.66	912,373.00	3,117.82	
Operating Income (Loss)	-680,268.42	-803,453.49	123,185.07	-800,336.00	-3,117.49	
Non-Operating Revenue - Interest Income Only (Local) - 1510	4,627.50	4,680.34	-52.84	4,680.00	0.34	
Revenue (State) - 3XXX	11,107.00	11,107.00	0.00	67,289.00	-56,182.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	56,181.86	-56,181.86	0.00	56,181.86	
Donated Commodities - 4550	0.00	56,771.00	-56,771.00	56,771.00	0.00	
Revenue (Federal) - 4XXX, not 4550	708,368.75	708,368.75	0.00	707,592.00	776.75	This difference is immaterial.
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	56.00	-56.00	Loss on disposal of fixed assets is not recorded in the AFR.
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	724,103.25	837,108.95	-113,005.70	836,276.00	832.95	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	777.00	-777.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	777.00	-777.00	
Change in Net Assets	43,834.83	33,655.46	10,179.37	36,717.00	-3,061.54	
Beginning Net Assets - July 1	250,081.39	250,081.39	0.00	250,081.00	0.39	Fund 51
Beginning Net Assets - July 1	0.00	0.00	0.00	211,766.00	-211,766.00	Fund 81 beginning fund balance not recorded on AFR.
Fund 51 and 81 Ending Net Assets - June 30	293,916.22	283,736.85	10,179.37	498,564.00	-214,827.15	

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	112,089.74	112,037.33	52.41	112,037.00	0.33
Total Operating Expenses - Proprietary Funds	792,358.16	915,490.82	-123,132.66	912,373.00	3,117.82
Operating Income (Loss) - Proprietary Funds	-680,268.42	-803,453.49	123,185.07	-800,336.00	-3,117.49
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	724,103.25	837,108.95	-113,005.70	836,276.00	832.95
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	777.00	-777.00
Net Income (Loss) - Proprietary Funds	43,834.83	33,655.46	10,179.37	36,717.00	-3,061.54
Net Assets, July 1, 2008 - Proprietary Funds	250,081.39	250,081.39	0.00	461,847.00	-211,765.61
Net Assets, June 30, 2009 - Proprietary Funds	293,916.22	283,736.85	10,179.37	498,564.00	-214,827.15
Fiscal Agent Funds - Fund 6X					
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	17,541.68	27,902.24	-10,360.56	27,902.00	0.24	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	17,541.68	27,902.24	-10,360.56	27,902.00	0.24	
Deductions	4,800.00	4,800.00	0.00	4,800.00	0.00	
Total Deductions	4,800.00	4,800.00	0.00	4,800.00	0.00	
Change in Net Assets	12,741.68	23,102.24	-10,360.56	23,102.00	0.24	
Beginning Net Assets - July 1	0.00	0.00	0.00	32,141.00	-32,141.00	Beginning fund balance is not recorded on AFR.
Ending Net Assets - June 30	12,741.68	23,102.24	-10,360.56	55,243.00	-32,140.76	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	17,541.68	27,902.24	-10,360.56	27,902.00	0.24	
Total Deductions - Fiduciary Funds	4,800.00	4,800.00	0.00	4,800.00	0.00	
Change in Net Assets - Fiduciary funds	12,741.68	23,102.24	-10,360.56	23,102.00	0.24	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	32,141.00	-32,141.00	
Ending Net Assets - June 30 - Fiduciary Funds	12,741.68	23,102.24	-10,360.56	55,243.00	-32,140.76	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	56,181.86	-56,181.86	0.00	56,181.86	On behalf payments are not reported separately in the audit report.
Fund 51 - On-Behalf Expenditures	0.00	56,181.86	-56,181.86	0.00	56,181.86	On behalf payments are not reported separately in the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	5,478.11	676,520.52	-671,042.41	676,521.00	-0.48	See page 28 of audit report, note E.
Depreciation Expense - Fund 81	56.53	30,724.88	-30,668.35	30,725.00	-0.12	See page 28 of audit report, note E.
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,228,010.34	-2,228,010.34	2,225,992.35	2,017.99	Immaterial difference.
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 34, Note P. \$2,225,992.
On-Behalf Payments (Audit - KDE Web)	0.00	-2,228,010.34	2,228,010.34	-2,225,992.35	-2,017.99	
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets

Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00